

AMENDMENT TRANSMITTAL LETTER

Docket No.
0283-0226PUS1Application No.
10/583,473Filing Date
June 19, 2006Examiner
Not Yet AssignedArt Unit
N/A

Applicant(s): Shigeyoshi NISHINO et al.

Invention: PROCESSES FOR PREPARING ALKYL 3-(4-TETRAHYDROPYRANYL)-3-OXOPROPANOATE COMPOUND AND 4-ACYLTETRAHYDROPYRANE

MS Amendment
 Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

Transmitted herewith is an amendment in the above-identified application.

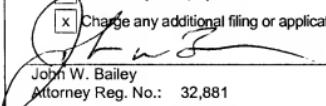
The fee has been calculated and is transmitted as shown below.

CLAIMS AS AMENDED

	Claims Remaining After Amendment	Highest Number Previously Paid	Number Extra Claims Present	Rate	
Total Claims	15	- 20 =		x	
Independent Claims	4	- 4 =		x	
Multiple Dependent Claims (check if applicable) <input type="checkbox"/>					
Other fee (please specify):					
TOTAL ADDITIONAL FEE FOR THIS AMENDMENT:					0.00

 Large Entity Small Entity No additional fee is required for this amendment. Please charge Deposit Account No. _____ in the amount of \$ _____. A duplicate copy of this sheet is enclosed. A check in the amount of \$ _____ is enclosed. Payment by credit card. Form PTO-2038 is attached. The Director is hereby authorized to charge and credit Deposit Account No. 02-2448 as described below. A duplicate copy of this sheet is enclosed. Credit any overpayment. Charge any additional filing or application processing fees required under 37 CFR 1.16 and 1.17.

Dated: JUL 26 2006


 John W. Bailey
 Attorney Reg. No.: 32,881

 BIRCH, STEWART, KOLASCH & BIRCH, LLP
 8110 Gatehouse Road
 Suite 100 East
 P.O. Box 747
 Falls Church, Virginia 22040-0747
 (703) 205-8000